

EXHIBIT G

PY 2010 DUPLICATE PAYMENT AUDIT COST SUMMARY

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit G
PY10 Duplicate Payment Audit
T4C Cost Summary

1 of 5

PY10 Duplicate Payment T4C Costs				
Year	Total Hours	Estimated T4C Costs	Document Location Exhibit	Page(s)
2015	768	163,388.38	Exhibit G	2
2014	2,431	510,768.94	Exhibit G	3
2013	1,005	206,056.25	Exhibit G	4
2012	235	42,344.95	Exhibit G	5
Totals	4,439	922,558.52		

ACLR, LLC v. USA
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Exhibit G
PY10 DP Costs - 2015

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PY10 Duplicate Payment Audit - 2015					
Month	C Mucke	G Mucke	T Thompson	B Dixon	Totals
January	175	40	8	15	238
February	200	60	0	20	280
March	120	20	0	20	160
April	80	10	0	0	90
May	0	0	0	0	0
June	0	0	0	0	0
July	0	0	0	0	0
August	0	0	0	0	0
September	0	0	0	0	0
October	0	0	0	0	0
November	0	0	0	0	0
December	0	0	0	0	0
Totals	575	130	8	55	768

Period	Managing Principal	Director	Senior Manager	Senior Manager	Document Exhibit	Location GSA Schedule
06/17/14 - 06/16/15	227.23	173.12	162.31	162.31	Exhibit C-1	T4C01436

PY10 Duplicate Payment Audit Costs - 2015					
Month	C Mucke	G Mucke	J Barnes		Totals
January	39,765	6,925	1,298	2,435	50,423
February	45,446	10,387	0	3,246	59,079
March	27,268	3,462	0	3,246	33,976
April	18,178	1,731	0	0	19,910
May	0	0	0	0	0
June	0	0	0	0	0
July	0	0	0	0	0
August	0	0	0	0	0
September	0	0	0	0	0
October	0	0	0	0	0
November	0	0	0	0	0
December	0	0	0	0	0
Totals	130,657	22,506	1,298	8,927	163,388

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Exhibit G
PY10 DP Costs - 2014

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PY10 Duplicate Payment Audit - 2014							
Month	C Mucke	G Mucke	S Donaghy	T Thompson	J Barnes	B Dixon	Totals
January	80	0	8	0	0	0	88
February	40	0	20	0	0	0	60
March	40	0	20	0	0	0	60
April	90	0	8	20	0	0	118
May	120	0	0	0	0	0	120
June	175	25	0	30	100	0	330
July	120	0	0	5	0	0	125
August	200	0	0	5	0	0	205
September	150	40	0	0	0	0	190
October	300	180	0	0	0	0	480
November	300	75	0	40	0	0	415
December	150	40	0	10	0	40	240
Totals	1,765	360	56	110	100	40	2,431

Period	Managing Principal	Director	Senior Manager	Senior Manager	Senior Manager	Senior Manager	Document Location	
							Exhibit	GSA Schedule
06/17/13 - 06/16/14	223.21	170.06	159.44	159.44	159.44	159.44	Exhibit C-1	T4C01436
06/17/14 - 06/16/15	227.23	173.12	162.31	162.31	162.31	162.31	Exhibit C-1	T4C01436

PY10 Duplicate Payment Audit Costs - 2014							
Month	C Mucke	G Mucke	S Donaghy	T Thompson	J Barnes	B Dixon	Totals
January	17,857	0	1,276	0	0	0	19,132
February	8,928	0	3,189	0	0	0	12,117
March	8,928	0	3,189	0	0	0	12,117
April	20,089	0	1,276	3,189	0	0	24,553
May	26,785	0	0	0	0	0	26,785
June	39,414	4,290	0	4,826	16,088	0	64,617
July	27,268	0	0	812	0	0	28,079
August	45,446	0	0	812	0	0	46,258
September	34,085	6,925	0	0	0	0	41,009
October	68,169	31,162	0	0	0	0	99,331
November	68,169	12,984	0	6,492	0	0	87,645
December	34,085	6,925	0	1,623	0	6,492	49,125
Totals	399,222	62,285	8,929	17,754	16,088	6,492	510,769

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Exhibit G
PY10 DP Costs - 2013

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PY10 Duplicate Payment Process Development - 2013				
Month	C Mucke	G Mucke	J Barnes	Totals
January	0	0	0	0
February	20	10	10	40
March	50	60	25	135
April	80	0	80	160
May	60	0	60	120
June	90	0	0	90
July	180	0	0	180
August	120	0	0	120
September	120	0	0	120
October	40	0	0	40
November	0	0	0	0
December	0	0	0	0
Totals	760	70	175	1,005

Period	Managing Principal	Director	Senior Manager	Document Exhibit	Location GSA Schedule
06/17/12 - 06/16/13	215.39	164.10	153.85	Exhibit C-1	T4C01436
06/17/13 - 06/16/14	223.21	170.06	159.44	Exhibit C-1	T4C01436

PY10 Duplicate Payment Audit Costs - 2013				
Month	C Mucke	G Mucke	J Barnes	Totals
January	0	0	0	0
February	4,308	1,641	1,539	7,487
March	10,770	9,846	3,846	24,462
April	17,231	0	12,308	29,539
May	12,923	0	9,231	22,154
June	19,737	0	0	19,737
July	40,178	0	0	40,178
August	26,785	0	0	26,785
September	26,785	0	0	26,785
October	8,928	0	0	8,928
November	0	0	0	0
December	0	0	0	0
Totals	167,646	11,487	26,924	206,056

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Exhibit G
PY10 DP Costs - 2012

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PY10 Duplicate Payment Process Development - 2012					
Month	C Mucke	G Mucke	J Barnes	B Dixon	Totals
January	0	0	0	0	0
February	0	0	0	0	0
March	15	0	15	0	30
April	15	10	30	0	55
May	0	0	0	0	0
June	5	0	20	0	25
July	5	10	5	0	20
August	5	0	20	5	30
September	30	0	30	0	60
October	5	0	0	0	5
November	10	0	0	0	10
December	0	0	0	0	0
Totals	90	20	120	5	235

Period	Managing Principal	Director	Senior Manager	Senior Manager	Document Exhibit	Location GSA Schedule
06/17/11 - 06/16/12	215.39	164.10	153.85	153.85	Exhibit C-1	T4C01436
06/17/12 - 06/16/13	219.27	167.06	156.62	156.62	Exhibit C-1	T4C01436

PY10 Duplicate Payment Audit Costs - 2012					
Month	C Mucke	G Mucke	J Barnes	B Dixon	Totals
January	0	0	0	0	0
February	0	0	0	0	0
March	3,231	0	2,308	0	5,539
April	3,231	1,641	4,616	0	9,487
May	0	0	0	0	0
June	1,087	0	3,105	0	4,191
July	1,096	1,671	783	0	3,550
August	1,096	0	3,132	783	5,012
September	6,578	0	4,699	0	11,277
October	1,096	0	0	0	1,096
November	2,193	0	0	0	2,193
December	0	0	0	0	0
Totals	19,608	3,312	18,642	783	42,345

EXHIBIT H

SETTLEMENT EXPENSES MARCH 2020 - CURRENT

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit H
Settlement Fees: March 2020 - Current

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Month	Settlement Fees		Totals
	Legal Fee Payments	ACLR	
Mar	0.00	5,585.90	5,585.90
Apr	15,210.00	41,345.26	56,555.26
May	0.00	28,310.16	28,310.16
June	1,845.00	38,844.86	40,689.86
July	0.00	807.03	807.03
August	450.00	434.37	884.37
September	3,510.00	7,384.29	10,894.29
October	0.00	8,160.07	8,160.07
November	5,985.00	5,092.22	11,077.22
December	2,025.00	18,444.67	20,469.67
Totals	29,025.00	154,408.83	183,433.83

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Exhibit H
Legal Fees

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Court Ruling - March 2020 - Current								
Date	Num	Name	Account	Amount	Attorney Adjustments	Net Legal Fees	Document Location	
							Invoice	Payment
5/29/2020	EFT	David, Brody & Dondershine, LLP	Legal Fees	15,210.00	0.00	15,210.00	T4C01428	T4C01433
7/31/2020	EFT	David, Brody & Dondershine, LLP	Legal Fees	1,845.00	0.00	1,845.00	T4C01431 / T4C01434	T4C01439
9/10/2020	1185	David, Brody & Dondershine, LLP	Legal Fees	450.00	0.00	450.00	T4C01437 / T4C01440	T4C01444
10/26/2020	EFT	David, Brody & Dondershine, LLP	Legal Fees	3,510.00	0.00	3,510.00	T4C01444	T4C01450
12/28/2020	EFT	David, Brody & Dondershine, LLP	Legal Fees	5,985.00	0.00	5,985.00	T4C01449 / T4C01452	T4C01458
1/13/2021	EFT	David, Brody & Dondershine, LLP	Legal Fees	2,025.00	0.00	2,025.00	T4C01456	Missing
Totals				29,025.00	0.00	29,025.00		

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Court Ruling - March 2020 - Current						
Date	Name	Title	Notes	Time	GSA Rate	Totals
03/24/20	Christopher A Mucke	Managing Principal	Review counsel emails and discuss sealed opinion with same. Research law and discuss with G Mucke.	2.50	248.44	621.10
03/24/20	Gilbert P Mucke	Senior Manager	Review opinion. Identify issues, research law and uncontroverted fact submission.	5.50	185.93	1,022.62
03/25/20	Christopher A Mucke	Managing Principal	Review opinion and discuss with G Mucke. Research law and uncontroverted fact submission.	6.50	248.44	1,614.86
03/25/20	Gilbert P Mucke	Senior Manager	Email thoughts to C Mucke and discuss. Continue researching law and options. Discuss facts outline.	2.50	185.93	464.83
03/26/20	Christopher A Mucke	Managing Principal	Review opinion and discuss with G Mucke. Research law and uncontroverted fact submission.	3.50	248.44	869.54
03/26/20	Gilbert P Mucke	Senior Manager	Email thoughts to C Mucke and discuss. Continue researching law and options. Discuss facts outline.	1.00	185.93	185.93
03/27/20	Christopher A Mucke	Managing Principal	Review opinion and discuss with G Mucke. Research law and uncontroverted fact submission.	2.50	248.44	621.10
03/27/20	Gilbert P Mucke	Senior Manager	Email thoughts to C Mucke and discuss. Continue researching law and options. Discuss facts outline.	1.00	185.93	185.93
04/01/20	Christopher A Mucke	Managing Principal	Review DOJ production requests for termination amounts in 2016. Identify request and response record.	4.50	248.44	1,117.98
04/02/20	Christopher A Mucke	Managing Principal	Review DOJ production requests for termination amounts in 2016. Identify request and response record.	1.50	248.44	372.66
04/03/20	Christopher A Mucke	Managing Principal	Review DOJ production requests for termination amounts in 2016. Identify request and response record.	1.50	248.44	372.66
04/03/20	Christopher A Mucke	Managing Principal	Research allowable termination costs, discuss with G Mucke.	2.50	248.44	621.10
04/03/20	Christopher A Mucke	Managing Principal	Discuss DOJ production request for termination charges with counsel. Reconcile amounts to ruling r.	6.50	248.44	1,614.86
04/03/20	Gilbert P Mucke	Senior Manager	Review court ruling regarding termination costs and discuss with C Mucke. Review FARs and search i.	1.50	185.93	278.90
04/04/20	Gilbert P Mucke	Senior Manager	Review court ruling regarding termination costs and discuss with C Mucke. Review FARs and search i.	4.50	185.93	836.69
04/05/20	Gilbert P Mucke	Senior Manager	Review court ruling regarding termination costs and discuss with C Mucke. Review FARs and search i.	3.00	185.93	557.79
04/13/20	Christopher A Mucke	Managing Principal	Develop initial termination cost worksheet and affidavit for court submission.	6.50	248.44	1,614.86
04/14/20	Christopher A Mucke	Managing Principal	Develop initial termination cost worksheet and affidavit for court submission.	7.50	248.44	1,863.30
04/14/20	Gilbert P Mucke	Senior Manager	Review C Mucke reports.	1.50	185.93	278.90
04/15/20	Christopher A Mucke	Managing Principal	Develop initial termination cost worksheet and affidavit for court submission, counsel thoughts.	8.50	248.44	2,111.74
04/15/20	Gilbert P Mucke	Senior Manager	Review C Mucke reports.	3.00	185.93	557.79
04/16/20	Christopher A Mucke	Managing Principal	Develop initial termination cost worksheet and affidavit for court submission.	11.50	248.44	2,857.06
04/16/20	Gilbert P Mucke	Senior Manager	Review C Mucke reports.	2.50	185.93	464.83
04/16/20	Gilbert P Mucke	Senior Manager	Research interest expenses and forward to C Mucke.	2.00	185.93	371.86
04/17/20	Christopher A Mucke	Managing Principal	Develop initial termination cost worksheet and affidavit for court submission, counsel thoughts.	2.50	248.44	621.10
04/17/20	Gilbert P Mucke	Senior Manager	Research law on retroactive termination, discuss with counsel.	4.50	185.93	836.69
04/18/20	Christopher A Mucke	Managing Principal	Develop initial termination cost worksheet and affidavit for court submission.	9.00	248.44	2,235.96
04/19/20	Christopher A Mucke	Managing Principal	Develop initial termination cost worksheet and affidavit for court submission, counsel thoughts.	11.50	248.44	2,857.06
04/19/20	Gilbert P Mucke	Senior Manager	Identify and review termination for convenience forms for applicability to submission.	5.50	185.93	1,022.62
04/19/20	Gilbert P Mucke	Senior Manager	Review counsel write up on court ruling, evidentiary submissions, communication requirements with C.	2.50	185.93	464.83
04/20/20	Christopher A Mucke	Managing Principal	Review affidavit and forms for termination filing. Review proposed DOJ status report. Discuss wit.	9.50	248.44	2,360.18
04/20/20	Gilbert P Mucke	Senior Manager	Research law on retroactive termination, discuss with counsel.	1.00	185.93	185.93
04/20/20	Gilbert P Mucke	Senior Manager	Review C Mucke reports.	2.50	185.93	464.83
04/21/20	Christopher A Mucke	Managing Principal	Review affidavit and forms for termination filing. Review proposed DOJ status report. Discuss wit.	7.50	248.44	1,863.30
04/22/20	Christopher A Mucke	Managing Principal	Locate, identify duplicate payment communications for PY10 duplicate payment termination costs. Re	6.50	248.44	1,614.86
04/22/20	Gilbert P Mucke	Senior Manager	Research law on retroactive termination, discuss with counsel.	0.50	185.93	92.97
04/22/20	Gilbert P Mucke	Senior Manager	Review C Mucke reports.	3.50	185.93	650.76
04/23/20	Christopher A Mucke	Managing Principal	Review counsel communications and discuss with G Mucke.	0.50	248.44	124.22
04/23/20	Christopher A Mucke	Managing Principal	Locate, identify duplicate payment communications for PY10 duplicate payment termination costs. Re	1.50	248.44	372.66

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit H
ACLR Fees

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Court Ruling - March 2020 - Current						
Date	Name	Title	Notes	Time	GSA Rate	Totals
04/23/20	Christopher A Mucke	Managing Principal	Review cost submission templates, required evidentiary support.	6.50	248.44	1,614.86
04/23/20	Gilbert P Mucke	Senior Manager	Review C Mucke reports.	2.00	185.93	371.86
04/24/20	Christopher A Mucke	Managing Principal	Locate, identify duplicate payment communications for PY10 duplicate payment termination costs. Re	9.00	248.44	2,235.96
04/25/20	Gilbert P Mucke	Senior Manager	Review C Mucke reports.	4.00	185.93	743.72
04/27/20	Christopher A Mucke	Managing Principal	Review counsel communications regarding cost submission affidavit, and sufficiency of evidence sup	2.50	248.44	621.10
04/27/20	Christopher A Mucke	Managing Principal	Review court order regarding cost submission protocol, discuss with G Mucke	1.00	248.44	248.44
04/27/20	Gilbert P Mucke	Senior Manager	Review court requirements, evidentiary requirements and discuss with C Mucke	3.50	185.93	650.76
04/28/20	Christopher A Mucke	Managing Principal	Discuss audit of and review financial records with A Katsock for termination cost submission. Revi	1.50	248.44	372.66
04/29/20	Christopher A Mucke	Managing Principal	Discuss audit of and review financial records with A Katsock for termination cost submission. Revi	1.50	248.44	372.66
04/29/20	Gilbert P Mucke	Senior Manager	Review A Katsock communications and legal expenses.	0.50	185.93	92.97
04/30/20	Christopher A Mucke	Managing Principal	Discuss audit of and review financial records with A Katsock for termination cost submission. Revi	2.00	248.44	496.88
04/30/20	Christopher A Mucke	Managing Principal	Review previous financial evidence filings	6.00	248.44	1,490.64
04/30/20	Gilbert P Mucke	Senior Manager	Review status of cost submission write-up.	2.00	185.93	371.86
05/01/20	Christopher A Mucke	Managing Principal	Obtain and send 2011 transaction data to A Katsock	1.50	248.44	372.66
05/01/20	Christopher A Mucke	Managing Principal	Discuss submission of CMS termination format request with G Mucke and review letter.	1.00	248.44	248.44
05/07/20	Christopher A Mucke	Managing Principal	Review CMS response regarding termination format; research applicable law and discuss with G Mucke	1.50	248.44	372.66
05/07/20	Christopher A Mucke	Managing Principal	Review emails, documents, folders and cost files for PY07 DP audit termination; calculate amounts o	6.00	248.44	1,490.64
05/08/20	Christopher A Mucke	Managing Principal	Review emails, documents, folders and cost files for PY07 DP audit termination; calculate amounts o	8.50	248.44	2,111.74
05/08/20	Gilbert P Mucke	Senior Manager	Review CMS response regarding termination format; research applicable law and discuss with G Mucke	1.00	185.93	185.93
05/09/20	Christopher A Mucke	Managing Principal	Review emails, documents, folders and cost files for PY07 DP audit termination; calculate amounts o	7.50	248.44	1,863.30
05/10/20	Christopher A Mucke	Managing Principal	Review emails, documents, folders and cost files for PY07 DP audit termination; calculate amounts o	12.00	248.44	2,981.28
05/10/20	Gilbert P Mucke	Senior Manager	Review cost submission write-up; discuss with C Mucke	5.50	185.93	1,022.62
05/11/20	Christopher A Mucke	Managing Principal	Compile cost determination and settlement write-up for CMS; discuss with G Mucke; develop exhibits	6.50	248.44	1,614.86
05/11/20	Gilbert P Mucke	Senior Manager	Review cost submission write-up; discuss with C Mucke	4.50	185.93	836.69
05/12/20	Christopher A Mucke	Managing Principal	Compile cost determination and settlement write-up for CMS; discuss with G Mucke; develop exhibits	14.00	248.44	3,478.16
05/12/20	Gilbert P Mucke	Senior Manager	Review cost submission write-up; discuss with C Mucke	5.00	185.93	929.65
05/13/20	Christopher A Mucke	Managing Principal	Compile cost determination and settlement write-up for CMS; discuss with G Mucke; develop exhibits	6.50	248.44	1,614.86
05/13/20	Christopher A Mucke	Managing Principal	Finalize cost submission for settlement proposal	8.00	248.44	1,987.52
05/13/20	Gilbert P Mucke	Senior Manager	Review cost submission write-up; discuss with C Mucke	5.00	185.93	929.65
05/14/20	Christopher A Mucke	Managing Principal	Finalize cost submission for settlement proposal	12.50	248.44	3,105.50
05/14/20	Christopher A Mucke	Managing Principal	Review counsel communications	1.00	248.44	248.44
05/14/20	Gilbert P Mucke	Senior Manager	Review cost submission write-up; discuss with C Mucke	7.50	185.93	1,394.48
05/15/20	Christopher A Mucke	Managing Principal	Finalize cost submission for settlement proposal	2.50	248.44	621.10
05/15/20	Gilbert P Mucke	Senior Manager	Finalize cost submission and forward to CMS	1.50	185.93	278.90
05/26/20	Christopher A Mucke	Managing Principal	Discuss joint status report with counsel, G Mucke	1.00	248.44	248.44
05/28/20	Christopher A Mucke	Managing Principal	Review CMS response to proposed cost submission; discuss with G Mucke	1.50	248.44	372.66
06/04/20	Gilbert P Mucke	Senior Manager	Review CMS response to filing. Research FAR and court ruling to determine zero value on work perfo	2.50	185.93	464.83
06/04/20	Christopher A Mucke	Managing Principal	Review CMS response to audit value determination; research FAR and rulings; discuss with G Mucke	5.50	248.44	1,366.42
06/05/20	Gilbert P Mucke	Senior Manager	Review CMS response to filing. Research FAR and court ruling to determine zero value on work perfo	3.00	185.93	557.79
06/08/20	Gilbert P Mucke	Senior Manager	Continue research on value and percentage of completion calculations; forward to C Mucke	0.50	185.93	92.97
06/09/20	Gilbert P Mucke	Senior Manager	Continue research on value and percentage of completion calculations; forward to C Mucke	3.00	185.93	557.79
06/10/20	Gilbert P Mucke	Senior Manager	Continue research on value and percentage of completion calculations; forward to C Mucke	3.00	185.93	557.79
06/15/20	Christopher A Mucke	Managing Principal	Identify and review PY07 DP audit files and applicable communications	11.50	248.44	2,857.06
06/16/20	Christopher A Mucke	Managing Principal	Review PY10 audit communications, resubmissions, recalculation submissions; and monthly report comm	10.00	248.44	2,484.40
06/16/20	Gilbert P Mucke	Senior Manager	Review costs submissions and evidentiary support.	5.00	185.93	929.65

Court Ruling - March 2020 - Current						
Date	Name	Title	Notes	Time	GSA Rate	Totals
06/17/20	Christopher A Mucke	Managing Principal	Review PY10 audit communications, resubmissions, recalculation submissions, and monthly report comm	13.50	248.44	3,353.94
06/17/20	Gilbert P Mucke	Senior Manager	Review costs submissions and evidentiary support	7.50	185.93	1,394.48
06/18/20	Christopher A Mucke	Managing Principal	Identify and review PY07 DP audit files and applicable communications	13.50	248.44	3,353.94
06/18/20	Gilbert P Mucke	Senior Manager	Review costs submissions and evidentiary support	7.00	185.93	1,301.51
06/19/20	Christopher A Mucke	Managing Principal	Identify and review PY07 DP audit files and applicable communications	9.50	248.44	2,360.18
06/19/20	Gilbert P Mucke	Senior Manager	Review costs submissions and evidentiary support	5.50	185.93	1,022.62
06/20/20	Gilbert P Mucke	Senior Manager	Review PY07 PDE evidentiary submissions, request and review new reports, reconcile	6.50	185.93	1,208.55
06/21/20	Christopher A Mucke	Managing Principal	Identify and review PY07 DP audit files and applicable communications	3.50	248.44	869.54
06/21/20	Gilbert P Mucke	Senior Manager	Review PY07 PDE evidentiary submissions, request and review new reports, reconcile	8.50	185.93	1,580.41
06/22/20	Christopher A Mucke	Managing Principal	Finalize % of completion cost submission; discuss with G Mucke	4.50	248.44	1,117.98
06/22/20	Gilbert P Mucke	Senior Manager	Review PY07 PDE data; generate reports, reconcile amounts identified; discuss with C Mucke	7.50	185.93	1,394.48
06/23/20	Christopher A Mucke	Managing Principal	Finalize % of completion cost submission; discuss with G Mucke	1.00	248.44	745.32
06/23/20	Christopher A Mucke	Managing Principal	Discuss cost submission with counsel	1.00	248.44	248.44
06/23/20	Gilbert P Mucke	Senior Manager	Review PY07 PDE data; generate reports, reconcile amounts identified; discuss with C Mucke	9.00	185.93	1,673.37
06/24/20	Christopher A Mucke	Managing Principal	Finalize % of completion cost submission; discuss with G Mucke	6.00	248.44	1,490.64
06/24/20	Christopher A Mucke	Managing Principal	Discuss cost submission with counsel	0.50	248.44	124.22
06/24/20	Gilbert P Mucke	Senior Manager	Review PY07 PDE data; generate reports, reconcile amounts identified; discuss with C Mucke	10.00	185.93	1,859.30
06/25/20	Christopher A Mucke	Managing Principal	Finalize % of completion cost submission; discuss with G Mucke	5.50	248.44	1,366.42
06/25/20	Gilbert P Mucke	Senior Manager	Review finalized submission; discuss with C Mucke, and submit to CMS	9.50	185.93	1,766.34
06/26/20	Christopher A Mucke	Managing Principal	Finalize % of completion cost submission; discuss with G Mucke	1.50	248.44	372.66
06/26/20	Gilbert P Mucke	Senior Manager	Review finalized submission; discuss with C Mucke, and submit to CMS	2.00	185.93	371.86
07/16/20	Gilbert P Mucke	Senior Manager	Review CMS response to cost completion proposal	0.50	185.93	92.97
07/16/20	Christopher A Mucke	Managing Principal	Review CMS response to completion proposal	0.50	248.44	124.22
07/17/20	Christopher A Mucke	Managing Principal	Review DOJ proposed status report; discuss with counsel	1.00	248.44	248.44
07/21/20	Christopher A Mucke	Managing Principal	Review court response to status report; discuss with counsel	1.00	248.44	248.44
07/21/20	Gilbert P Mucke	Senior Manager	Review court response to status report	0.50	185.93	92.97
08/18/20	Gilbert P Mucke	Senior Manager	Review revised status report	0.50	185.93	92.97
08/18/20	Christopher A Mucke	Managing Principal	Review revised status report; respond to counsel	0.50	248.44	124.22
08/24/20	Christopher A Mucke	Managing Principal	Review court order on settlement response time	0.50	248.44	124.22
08/24/20	Gilbert P Mucke	Senior Manager	Review court order on settlement response time	0.50	185.93	92.97
09/04/20	Gilbert P Mucke	Senior Manager	Review CMS settlement response; discuss with C Mucke	2.00	185.93	371.86
09/04/20	Christopher A Mucke	Managing Principal	Review CMS settlement response; discuss with G Mucke	2.50	248.44	621.10
09/10/20	Gilbert P Mucke	Senior Manager	Review FAR and DOJ settlement response regarding evidence sufficiency	1.50	185.93	278.90
09/14/20	Gilbert P Mucke	Senior Manager	Review next steps with counsel; commence brief write-up; discuss with C Mucke	1.00	185.93	185.93
09/14/20	Christopher A Mucke	Managing Principal	Review next steps with counsel; commence brief write-up; discuss with G Mucke	2.50	248.44	621.10
09/16/20	Christopher A Mucke	Managing Principal	Provide summary of CMS settlement proposals to counsel and discuss with same	4.50	248.44	1,117.98
09/17/20	Gilbert P Mucke	Senior Manager	Provide summary of CMS settlement proposals to counsel	1.00	185.93	185.93
09/22/20	Christopher A Mucke	Managing Principal	Discuss DOJ settlement proposal with counsel and next steps regarding notice filing	1.00	248.44	248.44
09/22/20	Gilbert P Mucke	Senior Manager	Discuss DOJ settlement proposal with counsel and C Mucke, next steps regarding notice filing	1.00	185.93	185.93
09/24/20	Christopher A Mucke	Managing Principal	Review DOJ draft status report; discuss options with G Mucke and develop response for counsel	2.50	248.44	621.10
09/24/20	Gilbert P Mucke	Senior Manager	Review DOJ draft status report; discuss options with C Mucke; review C Mucke responses to counsel	4.50	185.93	836.69
09/25/20	Christopher A Mucke	Managing Principal	Submit response to counsel on JSR. Conduct research and provide counsel with K-Con case. Respond t	3.50	248.44	869.54

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit H
ACLR Fees

6 of 6

Court Ruling - March 2020 - Current						
Date	Name	Title	Notes	Time	GSA Rate	Totals
09/25/20	Gilbert P Mucke	Senior Manager	Conduct research and provide counsel with K-Con case	5.50	185.93	1,022.62
09/30/20	Christopher A Mucke	Managing Principal	Respond to counsel regarding new JSR	0.50	248.44	124.22
09/30/20	Gilbert P Mucke	Senior Manager	Review court's order regarding filing consistency and terminating the stay	0.50	185.93	92.97
10/07/20	Christopher A Mucke	Managing Principal	Review court's order regarding filing consistency and terminating the stay	6.50	248.44	1,614.86
10/08/20	Gilbert P Mucke	Senior Manager	Review CMS final decision on settlement; court's order on motion; and discuss with C Mucke	7.00	185.93	1,301.51
10/08/20	Christopher A Mucke	Managing Principal	Review CMS status report filing on decision	1.00	248.44	248.44
10/22/20	Christopher A Mucke	Managing Principal	Review merged document ordered by court; prepare response and discuss with counsel G Mucke	6.50	248.44	1,614.86
10/22/20	Gilbert P Mucke	Senior Manager	Review merged document ordered by court; prepare response and discuss with C Mucke and J Bonello	6.50	185.93	1,208.55
10/23/20	Christopher A Mucke	Managing Principal	Review merged document ordered by court; prepare response and discuss with counsel G Mucke	5.00	248.44	1,242.20
10/23/20	Gilbert P Mucke	Senior Manager	Review merged document ordered by court; prepare response and discuss with C Mucke and J Bonello	5.00	185.93	929.65
11/02/20	Gilbert P Mucke	Senior Manager	Review scheduling order and discuss with C mucke	1.00	185.93	185.93
11/02/20	Christopher A Mucke	Managing Principal	Review scheduling order and discuss with counsel	2.50	248.44	621.10
11/04/20	Gilbert P Mucke	Senior Manager	Review amended complaint; previous cost filings and discuss with C Mucke	1.00	185.93	185.93
11/04/20	Christopher A Mucke	Managing Principal	Review amended complaint; previous cost submission filings and discuss with counsel	5.50	248.44	1,366.42
11/05/20	Christopher A Mucke	Managing Principal	Review amended complaint; previous cost submission filings and discuss with counsel	9.00	248.44	2,235.96
11/06/20	Christopher A Mucke	Managing Principal	Review amended complaint; previous cost submission filings and discuss with counsel	2.00	248.44	496.88
12/04/20	Christopher A Mucke	Managing Principal	Review CMS' Amended Complaint Answer; discuss with counsel G Mucke	2.50	248.44	621.10
12/04/20	Gilbert P Mucke	Senior Manager	Review CMS' Amended Complaint Answer and discuss with C Mucke	1.00	185.93	185.93
12/08/20	Christopher A Mucke	Managing Principal	Review CMS' Amended Complaint Answer; discuss with counsel G Mucke	2.50	248.44	621.10
12/08/20	Gilbert P Mucke	Senior Manager	Review CMS' Amended Complaint Answer and discuss with C Mucke	0.50	185.93	92.97
12/10/20	Christopher A Mucke	Managing Principal	Review DOJ draft JSR; draft response and discuss options with counsel	6.50	248.44	1,614.86
12/10/20	Gilbert P Mucke	Senior Manager	Review DOJ draft JSR; draft response and discuss options with C Mucke	2.50	185.93	464.83
12/11/20	Christopher A Mucke	Managing Principal	Review DOJ draft JSR; draft response and discuss options with counsel	4.50	248.44	1,117.98
12/16/20	Christopher A Mucke	Managing Principal	Review scheduling order from counsel; discuss with G Mucke	1.50	248.44	372.66
12/16/20	Gilbert P Mucke	Senior Manager	Review and discuss scheduling order C mucke	1.00	185.93	185.93
12/17/20	Christopher A Mucke	Managing Principal	Conference call with J Bonello; review schedule; discuss with G Mucke	2.50	248.44	621.10
12/17/20	Christopher A Mucke	Managing Principal	Review original CMS cost submission; identify documents	3.25	248.44	807.43
12/18/20	Christopher A Mucke	Managing Principal	Review original CMS cost submission; identify documents	5.50	248.44	1,366.42
12/21/20	Christopher A Mucke	Managing Principal	Identify and locate cost documentation for court submission	6.50	248.44	1,614.86
12/22/20	Christopher A Mucke	Managing Principal	Identify and locate cost documentation for court submission	7.25	248.44	1,801.19
12/27/20	Christopher A Mucke	Managing Principal	Identify and locate cost documentation for court submission	2.50	248.44	621.10
12/28/20	Christopher A Mucke	Managing Principal	Identify and locate cost documentation for court submission	12.50	248.44	3,105.50
12/29/20	Christopher A Mucke	Managing Principal	Identify and locate cost documentation for court submission	2.50	248.44	621.10
12/29/20	Christopher A Mucke	Managing Principal	Locate leasing and loan documents; prepare for court submission; develop cost spreadsheets	5.00	248.44	1,242.20
12/29/20	Christopher A Mucke	Managing Principal	Develop cost spreadsheets for miscellaneous costs; review invoices and reconciliation parameters	1.50	248.44	372.66
12/30/20	Christopher A Mucke	Managing Principal	Develop cost spreadsheets for miscellaneous costs; review invoices and reconciliation parameters	4.00	248.44	993.76
Totals				678.00		154,408.83

EXHIBIT H-1

ATTORNEY FEES

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191
 703-264-2220

04-02-2020

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

Invoice Number: 3072
Invoice Period: 03-01-2020 - 03-31-2020

Payment Terms: Upon Receipt

RE: TKD

Time Details

Date	Professional	Description	Hours	Rate	Amount
03-07-2020	John A. Bonello	review emails from C. Mucke; reply to same	0.20	450.00	90.00
03-13-2020	John A. Bonello	review email from DOJ attorney regarding case status; reply to same	0.10	450.00	45.00
03-24-2020	John A. Bonello	review opinion; draft email to C. Mucke regarding same; phone conferences, DOJ regarding release of opinion; review Order regarding release of opinion	3.10	450.00	1,395.00
03-26-2020	John A. Bonello	review email from DOJ attorney	0.10	450.00	45.00
03-27-2020	John A. Bonello	review email from DOJ attorney; review issue of appeal of ruling on motion for summary judgment	1.40	450.00	630.00
03-30-2020	John A. Bonello	continue to review and analyze appeal options	1.10	450.00	495.00
03-31-2020	John A. Bonello	continue to review appealability of order email to DOJ attorney regarding release of opinion	0.90	450.00	405.00
Total Fees					3,105.00

Time Summary

Professional	Hours	Amount
John A. Bonello	6.90	3,105.00
Total Fees		3,105.00

Total for this Invoice 3,105.00
Total Amount to Pay as of 04-03-2020 3,105.00

Client Statement of Account

As of 04-03-2020

Matter	Balance Due
TKD	3,105.00
Total Amount to Pay	3,105.00

TKD**Transactions**

Date	Transaction	Applied	Invoice	Amount
03-03-2020	Previous Balance			540.00
03-11-2020	Payment Received			(540.00)
03-11-2020	Payment Applied	540.00	2967	
04-02-2020	Invoice 3072			3,105.00
	Balance			3,105.00

Open Invoices and Credits

Date	Transaction	Amount	Applied	Balance
04-02-2020	Invoice 3072	3,105.00		3,105.00
	Balance			3,105.00

Default

Date	Transaction	Amount
03-03-2020	Previous Balance	0.00
	Balance	0.00

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

04-02-2020

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191

Invoice Number: 3072

Invoice Period: 03-01-2020 - 03-31-2020

REMITTANCE COPY

Please Include with Payment

RE: TKD

Fees	3,105.00
Total for this Invoice	3,105.00
Total Amount to Pay as of 04-03-2020	3,105.00

Matter	Balance Due
TKD	3,105.00
Total Amount to Pay	3,105.00

Open Invoices and Credits

Date	Transaction	Matter	Amount	Applied	Balance
04-02-2020	Invoice 3072	TKD	3,105.00		3,105.00
				Balance	3,105.00

Trust	Amount
TKD - Default	0.00
Balance	0.00

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191
 703-264-2220

05-01-2020

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

Invoice Number: 3183
 Invoice Period: 04-01-2020 - 04-30-2020

Payment Terms: Upon Receipt

RE: TKD

Time Details

Date	Professional	Description	Hours	Rate	Amount
04-01-2020	John A. Bonello	continue to review appeal issues; review draft status report from DOJ; revise and edit status report; email to DOJ attorney regarding same	1.30	450.00	585.00
04-02-2020	John A. Bonello	continue to review appeal issues; phone conference, C. Mucke	2.20	450.00	990.00
04-02-2020	Thomas K. David	Per discussion with JB confirmed current T4C standards in GAO research.	0.60	450.00	270.00
04-03-2020	John A. Bonello	review emails from C. Mucke; review termination for convenience issues	2.50	450.00	1,125.00
04-06-2020	John A. Bonello	work on cost submission	3.00	450.00	1,350.00
04-07-2020	John A. Bonello	continue to work on cost submission	1.20	450.00	540.00
04-07-2020	Thomas K. David	Discussed T4C rules with JB. Need to push DOJ and Judge.	0.40	450.00	180.00
04-08-2020	John A. Bonello	continue to work on cost submission	2.00	450.00	900.00
04-14-2020	John A. Bonello	review email from C. Mucke; phone conference, DOJ attorney; email to C. Mucke	0.60	450.00	270.00
04-15-2020	John A. Bonello	review email from C. Mucke; work on cost submission	3.20	450.00	1,440.00
04-16-2020	John A. Bonello	review email from DOJ attorney; phone conference, DOJ attorney; continue to work on cost submission	0.80	450.00	360.00

Notice our New Address: 2100 Reston Parkway, Suite 370 Reston, VA 20191 Page 1 of 4

Date	Professional	Description	Hours	Rate	Amount
04-17-2020	John A. Bonello	work on cost submissions	2.20	450.00	990.00
04-17-2020	Thomas K. David	Discussed T4C settlement process with JB. Revised slightly email to Chris. Telcon with Gil.	0.80	450.00	360.00
04-20-2020	Thomas K. David	Con call with Gil after reviewing email. Reviewed and revised doc to DOJ. Coordinated with JB.	0.80	450.00	360.00
04-20-2020	John A. Bonello	review email from Gil; phone conferences, Gil; phone conference, DOJ attorney; review proposed joint status report; email to C. Mucke and G. Mucke regarding case; revise and edit status report; email to DOJ attorney	3.80	450.00	1,710.00
04-21-2020	John A. Bonello	review joint status report filing; email to client regarding same; review order; review email from C. Mucke; reply to same	0.60	450.00	270.00
04-22-2020	Thomas K. David	Telcon with GM. Short update to JB.	0.40	450.00	180.00
04-23-2020	John A. Bonello	work on claim submission	2.10	450.00	945.00
04-24-2020	John A. Bonello	continue to work on cost submission	3.60	450.00	1,620.00
04-24-2020	Thomas K. David	Reviewed and shared edits to T4C docs. discussed with John.	0.50	450.00	225.00
04-27-2020	John A. Bonello	continue to work on cost submission	0.80	450.00	360.00
04-28-2020	John A. Bonello	review order from Court; emails to C. Mucke regarding same; review email from DOJ	0.20	450.00	90.00
04-29-2020	John A. Bonello	email to DOJ	0.10	450.00	45.00
04-30-2020	John A. Bonello	review notice from Court re ACLR IV; email to C. Mucke regarding same	0.10	450.00	45.00
Total Fees					15,210.00

Time Summary

Professional	Hours	Amount
John A. Bonello	30.30	13,635.00
Thomas K. David	3.50	1,575.00
Total		15,210.00

Total for this Invoice	15,210.00
Previous Invoice Balance	3,105.00
Payment on 04-17-2020	(3,105.00)
Current Account Balance	15,210.00
Trust Balance	0.00
Total Amount to Pay as of 05-05-2020	15,210.00

Matter Statement of Account

As of 05-05-2020

Matter	Invoices / Credits	Trust	Balance Due
TKD	15,210.00	0.00	15,210.00
	Total Amount to Pay		15,210.00

TKD**Transactions**

Date	Transaction	Applied	Invoice	Amount
04-02-2020	Previous Balance			3,105.00
04-17-2020	Payment Received			(3,105.00)
04-17-2020	Payment Applied	3,105.00	3072	
05-01-2020	Invoice 3183			15,210.00
			Balance	15,210.00

Open Invoices and Credits

Date	Transaction	Amount	Applied	Balance
05-01-2020	Invoice 3183	15,210.00		15,210.00
			Balance	15,210.00

Default

Date	Transaction	Amount
04-02-2020	Previous Balance	0.00
		Balance 0.00

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

05-01-2020

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191

Invoice Number: 3183

Invoice Period: 04-01-2020 - 04-30-2020

REMITTANCE COPY

Please Include with Payment

RE: TKD

Fees	15,210.00
Total for this Invoice	15,210.00
Previous Invoice Balance	3,105.00
Payment on 04-17-2020	(3,105.00)
Current Account Balance	15,210.00
Trust Balance	0.00
Total Amount to Pay as of 05-05-2020	15,210.00

Matter	Invoices / Credits	Trust	Balance Due
TKD	15,210.00	0.00	15,210.00
	Total Amount to Pay		15,210.00

Open Invoices and Credits

Date	Transaction	Matter	Amount	Applied	Balance
05-01-2020	Invoice 3183	TKD	15,210.00		15,210.00
				Balance	15,210.00

Trust	Amount
TKD - Default	0.00
Balance	0.00

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191
 703-264-2220

06-02-2020

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

Invoice Number: 3274
 Invoice Period: 05-01-2020 - 05-31-2020

Payment Terms: Upon Receipt

RE: TKD

Time Details

Date	Professional	Description	Hours	Rate	Amount
05-08-2020	John A. Bonello	Phone conference, G. Mucke regarding settlement proposal	0.20	450.00	90.00
05-12-2020	John A. Bonello	work on cost submission	0.80	450.00	360.00
05-13-2020	John A. Bonello	work on cost submission	2.50	450.00	1,125.00
05-26-2020	John A. Bonello	email to ACLR regarding joint status report; email to DOJ attorney; phone conference, DOJ attorney; review email from C. Mucke regarding same	0.40	450.00	180.00
Total Fees					1,755.00

Time Summary

Professional	Hours	Amount
John A. Bonello	3.90	1,755.00
Total		1,755.00

Total for this Invoice	1,755.00
Previous Invoice Balance	15,210.00
Payment on 05-29-2020	(15,210.00)
Current Account Balance	1,755.00
Trust Balance	0.00
Total Amount to Pay as of 06-04-2020	1,755.00

Matter Statement of Account

As of 06-04-2020

Matter	Invoices / Credits	Trust	Balance Due
TKD	1,755.00	0.00	1,755.00
	Total Amount to Pay		1,755.00

TKD

Transactions

Date	Transaction	Applied	Invoice	Amount
05-01-2020	Previous Balance			15,210.00
05-29-2020	Payment Received			(15,210.00)
05-29-2020	Payment Applied	15,210.00	3183	
06-02-2020	Invoice 3274			1,755.00
			Balance	1,755.00

Open Invoices and Credits

Date	Transaction	Amount	Applied	Balance
06-02-2020	Invoice 3274	1,755.00		1,755.00
			Balance	1,755.00

Default

Date	Transaction	Amount
05-01-2020	Previous Balance	0.00
		Balance 0.00

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

06-02-2020

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191

Invoice Number: 3274

Invoice Period: 05-01-2020 - 05-31-2020

REMITTANCE COPY

Please Include with Payment

RE: TKD

Fees	1,755.00
Total for this Invoice	1,755.00
Previous Invoice Balance	15,210.00
Payment on 05-29-2020	(15,210.00)
Current Account Balance	1,755.00
Trust Balance	0.00
Total Amount to Pay as of 06-04-2020	1,755.00

Matter	Invoices / Credits	Trust	Balance Due
TKD	1,755.00	0.00	1,755.00
	Total Amount to Pay		1,755.00

Open Invoices and Credits

Date	Transaction	Matter	Amount	Applied	Balance
06-02-2020	Invoice 3274	TKD	1,755.00		1,755.00
				Balance	1,755.00

Trust	Amount
TKD - Default	0.00
	Balance
	0.00

David, Brody & Dondershine, LLP
 2100 Reston Parkway
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 Reston, VA 20191
 703-264-2220

07-02-2020

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

Invoice Number: 3373
 Invoice Period: 06-01-2020 - 06-30-2020

Payment Terms: Upon Receipt

RE: TKD

Time Details

Date	Professional	Description	Hours	Rate	Amount
06-24-2020	John A. Bonello	review email from DOJ; email to C. Mucke regarding same; review email from C. Mucke; edit joint status report	0.20	450.00	90.00
Total Fees					90.00

Time Summary

Professional	Hours	Amount
John A. Bonello	0.20	90.00
Total		90.00

Total for this Invoice	90.00
Previous Invoice Balance	1,755.00
Current Account Balance	1,845.00
Trust Balance	0.00
Total Amount to Pay as of 07-07-2020	1,845.00

Matter Statement of Account

As of 07-07-2020

Matter	Invoices / Credits	Trust	Balance Due
TKD	1,845.00	0.00	1,845.00
	Total Amount to Pay		1,845.00

TKD

Transactions

Date	Transaction	Applied	Invoice	Amount
06-02-2020	Previous Balance			1,755.00
07-02-2020	Invoice 3373			90.00
			Balance	1,845.00

Open Invoices and Credits

Date	Transaction	Amount	Applied	Balance
06-02-2020	Invoice 3274	1,755.00		1,755.00
07-02-2020	Invoice 3373	90.00		90.00
			Balance	1,845.00

Default

Date	Transaction	Amount
06-02-2020	Previous Balance	0.00
	Balance	0.00

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

07-02-2020

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191

Invoice Number: 3373

Invoice Period: 06-01-2020 - 06-30-2020

REMITTANCE COPY

Please Include with Payment

RE: TKD

Fees	90.00
Total for this Invoice	90.00
Previous Invoice Balance	1,755.00
Current Account Balance	1,845.00
Trust Balance	0.00
Total Amount to Pay as of 07-07-2020	1,845.00

Matter	Invoices / Credits	Trust	Balance Due
TKD	1,845.00	0.00	1,845.00
	Total Amount to Pay		1,845.00

Open Invoices and Credits

Date	Transaction	Matter	Amount	Applied	Balance
06-02-2020	Invoice 3274	TKD	1,755.00		1,755.00
07-02-2020	Invoice 3373	TKD	90.00		90.00
				Balance	1,845.00

Trust	Amount
TKD - Default	0.00
	Balance
	0.00

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191
 703-264-2220

August 04, 2020

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

Invoice Number: 3545
 Invoice Period: 07-01-2020 - 07-31-2020

Payment Terms: Upon Receipt

RE: TKD

Time Details

Date	Professional	Description	Hours	Rate	Amount
07-17-2020	John A. Bonello	review email from DOJ attorney; email to DOJ attorney; email to C. Mucke; review email from C. Mucke	0.10	450.00	45.00
07-21-2020	John A. Bonello	review order from Court; email to C. Mucke regarding same	0.30	450.00	135.00
Total					180.00

Time Summary

Professional	Hours	Amount
John A. Bonello	0.40	180.00
Total		180.00

Total for this Invoice	180.00
Previous Invoice Balance	1,845.00
Payment on 07-09-2020	(1,845.00)
Payment - 1185 on 09-15-2020	(450.00)
Payment on 10-26-2020	(3,510.00)
Payment on 12-28-2020	(5,985.00)
Payment on 01-13-2021	(2,025.00)
Current Account Balance	0.00
Trust Balance	0.00
Total Amount to Pay as of 01-19-2021	0.00

Matter Statement of Account

As of 01-19-2021

Matter	Invoices / Credits	Trust	Balance Due
TKD	0.00	0.00	0.00
Total Available Credit for Matter			0.00

TKD ~~1/19/2021 1:48:21 PM~~**Transactions**

Date	Transaction	Applied	Invoice	Amount
07-02-2020	Previous Balance			1,845.00
07-09-2020	Payment Received			(1,845.00)
07-09-2020	Payment Applied	90.00	3373	
07-09-2020	Payment Applied	1,755.00	3274	
08-04-2020	Invoice 3545			180.00
09-01-2020	Invoice 3565			270.00
09-15-2020	Payment Received - Reference 1185			(450.00)
09-15-2020	Payment Applied	180.00	3545	
09-15-2020	Payment Applied	270.00	3565	
10-01-2020	Invoice 3662			3,510.00
10-26-2020	Payment Received			(3,510.00)
10-26-2020	Payment Applied	3,510.00	3662	
11-03-2020	Invoice 3775			3,375.00
12-01-2020	Invoice 3896			2,610.00
12-28-2020	Payment Received			(5,985.00)
12-28-2020	Payment Applied	2,610.00	3896	
12-28-2020	Payment Applied	3,375.00	3775	
01-05-2021	Invoice 3992			2,025.00
01-13-2021	Payment Received			(2,025.00)
01-13-2021	Payment Applied	2,025.00	3992	
			Balance	0.00

Open Invoices and Credits

Date	Transaction	Amount	Applied	Balance
There are no open Invoices or Credits				

Default

Date	Transaction	Amount
07-02-2020	Previous Balance	0.00
		Balance 0.00

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

August 04, 2020

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191

Invoice Number: 3545

Invoice Period: 07-01-2020 - 07-31-2020

REMITTANCE COPY

RE: TKD

Fees	180.00
Total for this Invoice	180.00
Previous Invoice Balance	1,845.00
Payment on 07-09-2020	(1,845.00)
Payment - 1185 on 09-15-2020	(450.00)
Payment on 10-26-2020	(3,510.00)
Payment on 12-28-2020	(5,985.00)
Payment on 01-13-2021	(2,025.00)
Current Account Balance	0.00
Trust Balance	0.00
Total Amount to Pay as of 01-19-2021	0.00

Matter	Invoices / Credits	Trust	Balance Due
TKD	0.00	0.00	0.00
	Total Available Credit for Matter		0.00

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191
 703-264-2220

09-01-2020

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

Invoice Number: 3565

Invoice Period: 08-01-2020 - 08-31-2020

Payment Terms: Upon Receipt

RE: TKD**Time Details**

Date	Professional	Description	Hours	Rate	Amount
08-18-2020	John A. Bonello	phone conference, DOJ attorney regarding report to Court	0.20	450.00	90.00
08-19-2020	John A. Bonello	review email from C. Mucke; email to DOJ attorney	0.10	450.00	45.00
08-24-2020	John A. Bonello	review order from Court; email to C. Mucke regarding same	0.30	450.00	135.00
Total					270.00

Time Summary

Professional	Hours	Amount
John A. Bonello	0.60	270.00
Total		270.00

Total for this Invoice	270.00
Previous Invoice Balance	180.00
Current Account Balance	450.00
Trust Balance	0.00
Total Amount to Pay as of 09-03-2020	450.00

Matter Statement of Account

As of 09-03-2020

Matter	Invoices / Credits	Trust	Balance Due
TKD	450.00	0.00	450.00
	Total Amount to Pay		450.00

TKD

Transactions

Date	Transaction	Applied	Invoice	Amount
08-04-2020	Previous Balance			180.00
09-01-2020	Invoice 3565			270.00
			Balance	450.00

Open Invoices and Credits

Date	Transaction	Amount	Applied	Balance
08-04-2020	Invoice 3545	180.00		180.00
09-01-2020	Invoice 3565	270.00		270.00
			Balance	450.00

Default

Date	Transaction	Amount
08-04-2020	Previous Balance	0.00
		Balance 0.00

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

09-01-2020

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191

Invoice Number: 3565
 Invoice Period: 08-01-2020 - 08-31-2020

REMITTANCE COPY

Please Include with Payment

RE: TKD

Fees	270.00
Total for this Invoice	270.00
Previous Invoice Balance	180.00
Current Account Balance	450.00
Trust Balance	0.00
Total Amount to Pay as of 09-03-2020	450.00

Matter	Invoices / Credits	Trust	Balance Due
TKD	450.00	0.00	450.00
	Total Amount to Pay		450.00

Open Invoices and Credits

Date	Transaction	Matter	Amount	Applied	Balance
08-04-2020	Invoice 3545	TKD	180.00		180.00
09-01-2020	Invoice 3565	TKD	270.00		270.00
				Balance	450.00

Trust	Amount
TKD - Default	0.00
Balance	0.00

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191
 703-264-2220

October 01, 2020

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

Invoice Number: 3662
 Invoice Period: 09-01-2020 - 09-30-2020

Payment Terms: Upon Receipt

RE: TKD

Time Details

Date	Professional	Description	Hours	Rate	Amount
09-14-2020	John A. Bonello	review email from C. Mucke; reply to same; review email from DOJ attorney	0.40	450.00	180.00
09-16-2020	Thomas K. David	Reviewed CMS decision and alleged analysis. Brief discuss with JB.	0.50	450.00	225.00
09-17-2020	John A. Bonello	review email from C. Mucke; review documents	1.30	450.00	585.00
09-18-2020	John A. Bonello	phone conference, DOJ attorney	0.10	450.00	45.00
09-22-2020	John A. Bonello	continue to review submissions and CMS response	1.20	450.00	540.00
09-23-2020	John A. Bonello	phone conference, G. Mucke; review email from C. Mucke	0.60	450.00	270.00
09-24-2020	John A. Bonello	phone conference, DOJ attorney; email to C. Mucke; phone conference, G. Mucke	0.90	450.00	405.00
09-25-2020	John A. Bonello	review email from C. Mucke; review email from G. Mucke; revise and edit Notice to Court; email to C. Mucke; emails with DOJ attorney	1.70	450.00	765.00
09-30-2020	John A. Bonello	review order from Court; phone conference, DOJ attorney; email to ACLR;	1.10	450.00	495.00
			Total		3,510.00

Time Summary

Notice our New Address: 2100 Reston Parkway, Suite 370 Reston, VA 20191 Page 1 of 4

Professional	Hours	Amount
John A. Bonello	7.30	3,285.00
Thomas K. David	0.50	225.00
Total		3,510.00

Total for this Invoice	3,510.00
Previous Invoice Balance	450.00
Payment - 1185 on 09-15-2020	(450.00)
Payment on 10-26-2020	(3,510.00)
Payment on 12-28-2020	(5,985.00)
Payment on 01-13-2021	(2,025.00)
Current Account Balance	0.00
Trust Balance	0.00
Total Amount to Pay as of 01-19-2021	0.00

Matter Statement of Account

As of 01-19-2021

Matter	Invoices / Credits	Trust	Balance Due
TKD	0.00	0.00	0.00
Total Available Credit for Matter			0.00

TKD

Transactions

Date	Transaction	Applied	Invoice	Amount
09-01-2020	Previous Balance			450.00
09-15-2020	Payment Received - Reference 1185			(450.00)
09-15-2020	Payment Applied	180.00	3545	
09-15-2020	Payment Applied	270.00	3565	
10-01-2020	Invoice 3662			3,510.00
10-26-2020	Payment Received			(3,510.00)
10-26-2020	Payment Applied	3,510.00	3662	
11-03-2020	Invoice 3775			3,375.00
12-01-2020	Invoice 3896			2,610.00
12-28-2020	Payment Received			(5,985.00)
12-28-2020	Payment Applied	2,610.00	3896	
12-28-2020	Payment Applied	3,375.00	3775	
01-05-2021	Invoice 3992			2,025.00
01-13-2021	Payment Received			(2,025.00)
01-13-2021	Payment Applied	2,025.00	3992	
			Balance	0.00

Open Invoices and Credits

Date	Transaction	Amount	Applied	Balance
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There are no open Invoices or Credits

Default

Date	Transaction	Amount
09-01-2020	Previous Balance	0.00
		Balance 0.00

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

October 01, 2020

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191

Invoice Number: 3662

Invoice Period: 09-01-2020 - 09-30-2020

REMITTANCE COPY

RE: TKD

Fees	3,510.00
Total for this Invoice	3,510.00
Previous Invoice Balance	450.00
Payment - 1185 on 09-15-2020	(450.00)
Payment on 10-26-2020	(3,510.00)
Payment on 12-28-2020	(5,985.00)
Payment on 01-13-2021	(2,025.00)
Current Account Balance	0.00
Trust Balance	0.00
Total Amount to Pay as of 01-19-2021	0.00

Matter	Invoices / Credits	Trust	Balance Due
TKD	0.00	0.00	0.00
	Total Available Credit for Matter		0.00

Matter Statement of Account

As of 01-19-2021

Matter	Invoices / Credits	Trust	Balance Due
TKD	0.00	0.00	0.00
	Total Available Credit for Matter		0.00

TKD

Transactions

Date	Transaction	Applied	Invoice	Amount
10-01-2020	Previous Balance			3,510.00
10-26-2020	Payment Received			(3,510.00)
10-26-2020	Payment Applied	3,510.00	3662	
11-03-2020	Invoice 3775			3,375.00
12-01-2020	Invoice 3896			2,610.00
12-28-2020	Payment Received			(5,985.00)
12-28-2020	Payment Applied	2,610.00	3896	
12-28-2020	Payment Applied	3,375.00	3775	
01-05-2021	Invoice 3992			2,025.00
01-13-2021	Payment Received			(2,025.00)
01-13-2021	Payment Applied	2,025.00	3992	
			Balance	0.00

Open Invoices and Credits

Date	Transaction	Amount	Applied	Balance
There are no open Invoices or Credits				

Default

Date	Transaction	Amount
10-01-2020	Previous Balance	0.00
	Balance	0.00

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191
 703-264-2220

November 03, 2020

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

Invoice Number: 3775
 Invoice Period: 10-01-2020 - 10-31-2020

Payment Terms: Upon Receipt

RE: TKD

Time Details

Date	Professional	Description	Hours	Rate	Amount
10-02-2020	John A. Bonello	draft motion to lift stay; review Motion for Enlargement of Time; email to ACLR	1.70	450.00	765.00
10-02-2020	Thomas K. David	Proofed Motion and filed final with court. Received DOJ's Motion. Discussed with JB.	0.70	450.00	315.00
10-07-2020	Thomas K. David	Update form Judge. Discussed with JB. Final decision sent by GM.	0.50	450.00	225.00
10-07-2020	John A. Bonello	review Court Order; email to ACLR	0.20	450.00	90.00
10-08-2020	John A. Bonello	review status report; email to C. Mucke regarding same	0.30	450.00	135.00
10-20-2020	John A. Bonello	review email from C. Mucke; reply to same; work on submission to Court; phone conference, DOJ attorney	0.80	450.00	360.00
10-20-2020	Thomas K. David	Per discussion with JB, reviewed COFC procedure to move quantum claims. Located salient case/rule.	1.00	450.00	450.00
10-22-2020	John A. Bonello	continue to work on Notice to Court; email to C. Mucke	1.50	450.00	675.00
10-22-2020	Thomas K. David	Proof and edit of statement to court. Discussed with John.	0.40	450.00	180.00
10-23-2020	John A. Bonello	review emails from C. Mucke; reply to same; finalize notice for filing	0.40	450.00	180.00
Total					3,375.00

Notice our New Address: 2100 Reston Parkway, Suite 370 Reston, VA 20191 Page 1 of 4

Time Summary

Professional	Hours	Amount
John A. Bonello	4.90	2,205.00
Thomas K. David	2.60	1,170.00
Total		3,375.00

Total for this Invoice	3,375.00
Previous Invoice Balance	3,510.00
Payment on 10-26-2020	(3,510.00)
Current Account Balance	3,375.00
Trust Balance	0.00
Total Amount to Pay as of 11-05-2020	3,375.00

Matter Statement of Account

As of 11-05-2020

Matter	Invoices / Credits	Trust	Balance Due
TKD	3,375.00	0.00	3,375.00
	Total Amount to Pay		3,375.00

TKD

Transactions

Date	Transaction	Applied	Invoice	Amount
10-01-2020	Previous Balance			3,510.00
10-26-2020	Payment Received			(3,510.00)
10-26-2020	Payment Applied	3,510.00	3662	
11-03-2020	Invoice 3775			3,375.00
			Balance	3,375.00

Open Invoices and Credits

Date	Transaction	Amount	Applied	Balance
11-03-2020	Invoice 3775	3,375.00		3,375.00
			Balance	3,375.00

Default

Date	Transaction	Amount
10-01-2020	Previous Balance	0.00
		Balance 0.00

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

November 03, 2020

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191

Invoice Number: 3775
Invoice Period: 10-01-2020 - 10-31-2020

REMITTANCE COPY

Please Include with Payment

RE: TKD

Fees	3,375.00
Total for this Invoice	3,375.00
Previous Invoice Balance	3,510.00
Payment on 10-26-2020	(3,510.00)
Current Account Balance	3,375.00
Trust Balance	0.00
Total Amount to Pay as of 11-05-2020	3,375.00

Matter	Invoices / Credits	Trust	Balance Due
TKD	3,375.00	0.00	3,375.00
	Total Amount to Pay		3,375.00

Open Invoices and Credits

Date	Transaction	Matter	Amount	Applied	Balance
11-03-2020	Invoice 3775	TKD	3,375.00		3,375.00
				Balance	3,375.00

Trust	Amount
TKD - Default	0.00
	Balance 0.00

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191
 703-264-2220

December 01, 2020

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

Invoice Number: 3896
Invoice Period: 11-01-2020 - 11-30-2020

Payment Terms: Upon Receipt

RE: TKD

Time Details

Date	Professional	Description	Hours	Rate	Amount
11-02-2020	John A. Bonello	review order from Court; email to C. Mucke regarding same	0.30	450.00	135.00
11-03-2020	John A. Bonello	draft Amended Complaint	2.10	450.00	945.00
11-04-2020	John A. Bonello	continue to draft amended complaint	1.20	450.00	540.00
11-04-2020	Thomas K. David	Review and brief feedback to JB on Amended Complaint	0.40	450.00	180.00
11-05-2020	John A. Bonello	review email from C. Mucke; reply to same	0.20	450.00	90.00
11-06-2020	John A. Bonello	work on amended complaint; phone conference, G. Mucke	1.20	450.00	540.00
11-06-2020	Thomas K. David	Finalized an filed amended complaint with COFC.	0.40	450.00	180.00
			Total		2,610.00

Time Summary

Professional	Hours	Amount
John A. Bonello	5.00	2,250.00
Thomas K. David	0.80	360.00
Total		2,610.00

Total for this Invoice 2,610.00
Previous Invoice Balance 3,375.00

Page 1 of 4

T4C01453

Current Account Balance	5,985.00
Trust Balance	0.00
Total Amount to Pay as of 12-03-2020	5,985.00

Matter Statement of Account

As of 12-03-2020

Matter	Invoices / Credits	Trust	Balance Due
TKD	5,985.00	0.00	5,985.00
	Total Amount to Pay		5,985.00

TKD

Transactions

Date	Transaction	Applied	Invoice	Amount
11-03-2020	Previous Balance			3,375.00
12-01-2020	Invoice 3896			2,610.00
			Balance	5,985.00

Open Invoices and Credits

Date	Transaction	Amount	Applied	Balance
11-03-2020	Invoice 3775	3,375.00		3,375.00
12-01-2020	Invoice 3896	2,610.00		2,610.00
			Balance	5,985.00

Default

Date	Transaction	Amount
11-03-2020	Previous Balance	0.00
		Balance 0.00

ACLR, LLC
 Attn: Mr. Chris Mucke
 43000 W 9 Mile Road Suite 108
 Novi, MI 48375

December 01, 2020

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191

Invoice Number: 3896
 Invoice Period: 11-01-2020 - 11-30-2020

REMITTANCE COPY

Please Include with Payment

RE: TKD

Fees	2,610.00
Total for this Invoice	2,610.00
Previous Invoice Balance	3,375.00
Current Account Balance	5,985.00
Trust Balance	0.00
Total Amount to Pay as of 12-03-2020	5,985.00

Matter	Invoices / Credits	Trust	Balance Due
TKD	5,985.00	0.00	5,985.00
	Total Amount to Pay		5,985.00

Open Invoices and Credits

Date	Transaction	Matter	Amount	Applied	Balance
11-03-2020	Invoice 3775	TKD	3,375.00		3,375.00
12-01-2020	Invoice 3896	TKD	2,610.00		2,610.00
				Balance	5,985.00

Trust	Amount
TKD - Default	0.00
	Balance
	0.00

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191
 703-264-2220

January 05, 2021

ACLR, LLC
 Attn: Mr. Christopher Mucke
 41668 Hemshire Street
 Novi, MI 48375

Invoice Number: 3992
 Invoice Period: 12-01-2020 - 12-31-2020

Payment Terms: Upon Receipt

RE: TKD

Time Details

Date	Professional	Description	Hours	Rate	Amount
12-04-2020	John A. Bonello	review Answer; email to C. Mucke regarding same	0.30	450.00	135.00
12-08-2020	John A. Bonello	review email from C. Mucke; reply to same	0.30	450.00	135.00
12-09-2020	John A. Bonello	review email from C. Mucke	0.60	450.00	270.00
12-10-2020	John A. Bonello	review email from DOJ attorney; email to C. Mucke regarding same; phone conference, G. Mucke	0.70	450.00	315.00
12-11-2020	John A. Bonello	review email from C. Mucke; draft status report to the Court; phone conference, DOJ attorney	1.20	450.00	540.00
12-16-2020	John A. Bonello	review scheduling order; email to Chris regarding same	0.40	450.00	180.00
12-17-2020	John A. Bonello	work on strategy on cost submission; phone conference, C. Mucke	1.00	450.00	450.00
Total					2,025.00

Time Summary

Professional	Hours	Amount
John A. Bonello	4.50	2,025.00
Total		2,025.00

Total for this Invoice 2,025.00
Previous Invoice Balance 5,985.00
 Payment on 12-28-2020 (5,985.00)

Page 1 of 4

T4C01457

Current Account Balance	2,025.00
Trust Balance	0.00
Total Amount to Pay as of 01-07-2021	2,025.00

Matter Statement of Account

As of 01-07-2021

Matter	Invoices / Credits	Trust	Balance Due
TKD	2,025.00	0.00	2,025.00
	Total Amount to Pay		2,025.00

TKD**Transactions**

Date	Transaction	Applied	Invoice	Amount
12-01-2020	Previous Balance			5,985.00
12-28-2020	Payment Received			(5,985.00)
12-28-2020	Payment Applied	2,610.00	3896	
12-28-2020	Payment Applied	3,375.00	3775	
01-05-2021	Invoice 3992			2,025.00
			Balance	2,025.00

Open Invoices and Credits

Date	Transaction	Amount	Applied	Balance
01-05-2021	Invoice 3992	2,025.00		2,025.00
			Balance	2,025.00

Default

Date	Transaction	Amount
12-01-2020	Previous Balance	0.00
		Balance 0.00

ACLR, LLC
 Attn: Mr. Christopher Mucke
 41668 Hemshire Street
 Novi, MI 48375

January 05, 2021

David, Brody & Dondershine, LLP
 2100 Reston Parkway
 Suite 370
 Reston, VA 20191

Invoice Number: 3992
 Invoice Period: 12-01-2020 - 12-31-2020

REMITTANCE COPY

RE: TKD

Fees	2,025.00
Total for this Invoice	2,025.00
Previous Invoice Balance	5,985.00
Payment on 12-28-2020	(5,985.00)
Current Account Balance	2,025.00
Trust Balance	0.00
Total Amount to Pay as of 01-07-2021	2,025.00

Matter	Invoices / Credits	Trust	Balance Due
TKD	2,025.00	0.00	2,025.00
	Total Amount to Pay		2,025.00

Open Invoices and Credits

Date	Transaction	Matter	Amount	Applied	Balance
01-05-2021	Invoice 3992	TKD	2,025.00		2,025.00
				Balance	2,025.00

Trust	Amount
TKD - Default	0.00
Balance	0.00

EXHIBIT I

**APRIL 26, 2012 CMS
REA DENIAL**

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop C2-21-15
Baltimore, Maryland 21244-1850



Office of Acquisition and Grants Management

April 26, 2012

Christopher Mucke
Managing Principal
ACLR, LLC
38705 7 Mile Rd, Suite 460
Livonia, Michigan 48152-3975

SUBJECT: Contract No. GS-23F-0074W / Task Order No. HHSM-500-2011-00006G – Recovery Audit Contractor (RAC) for Medicare Part D – Request for Equitable Adjustment dated December 19, 2011

Dear Mr. Mucke:

CMS reviewed ACLR's Request for Equitable Adjustment, under the subject contract, for costs of \$662,972.83. ACLR states the costs are related to associated delays between May 2, 2011 through January 12, 2012 with ACLR's task order award for Recovery Audit Services in Support of Medicare Part D.

I was hopeful we would be able to successfully negotiate with you and reach a mutual agreement regarding the Part D RAC work and your request for equitable adjustment. In fact, your recent projections on the potential recoveries are encouraging and appear to indicate that you may be able to recover a substantial amount through our negotiated increased contingency fee.

That being said, however, the terms of the Task Order are consistent with the statutory authority for the Recovery Audit Contractor (RAC) program for Medicare Part D. The Agency is authorized to enter into contracts with entities on a contingency fee basis. The Task Order executed by ACLR provided at Section 5, Terms and Conditions, indicates that payments would be made only on a contingency fee basis. The Task Order further stipulated that there would be no payment unless funds were recovered or collected. Section 5 specifically states "the recovery audit contractor shall not receive any payments for the identification of the underpayments or overpayments not recovered/collected."

In sum, based upon the terms of the contract and applicable federal law, we are unable to approve the reimbursement of costs requested in your December 19, 2011 request for equitable adjustment.

We are looking forward to working with ACLR in your recovery activities this year and in the year to come.

Sincerely,

THERESA SCHULTZ
Contracting Officer

Cc:
Frank Chartier
Lauren Strauss
Tanette Downs

EXHIBIT J

JUNE 5, 2015 CMS CLAIM DENIAL

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
7500 Security Boulevard, Mail Stop B3-30-03
Baltimore, Maryland 21244-1850



Office of Acquisition & Grants Management

June 5, 2015

*Christopher Mucke
ACLR, LLC
38705 7 Mile Road, Suite 251
Livonia, Michigan 48152-3975*

Subject: Claim of ACLR Under Contract Number GS-23F-0074W/Task Order HHSM-500-2011-00006G

Dear Mr. Mucke,

CMS is in receipt of ACLR's claim which was submitted on March 12, 2015. The claim was filed pursuant to the Contract Disputes Act, 41 U.S.C. 7101 and FAR Subpart 33.2. In accordance with FAR 33.211, this letter constitutes the written decision of the Contracting Officer.

Description of the Claim:

ACLR is the Part D RAC contractor and has performed as the Part D RAC contractor since January 2011. The statutory authority for Medicare's Recovery Audit program can be found at Section 1893(h) of the Social Security Act. The statute requires that the RACs are paid on a contingency fee basis. The amount of contingency fee is a percentage of the improper payments recovered or reimbursed. The contract between ACLR and CMS is consistent with the underlying statutory authority. Hence, ACLR is only entitled to payments on a contingency fee basis. (See section 5 of the Contract entitled "Task Order Price Summary".) At the time of award, ACLR's contingency fee was 7.5%. It currently is 12% for certain activities (see Modification 13). There are no other payment provisions in the ACLR contract or task order.

The first three pages of the claim submitted by ACLR sets forth its characterization of the facts. Additionally, ACLR submitted documents which it believes provide evidentiary proof of the elements of their claim. Basically, it appears that ACLR's allegations are that CMS has constructively terminated and breached the terms of the above referenced contract. The general bases for these allegations and associated CMS responses are below:

1. On January 13, 2011, CMS awarded Contract No. GS-23F-0074W/Task Order No. HHSM-500-2011-00006G (Recovery Audit Contractor Services in Support of Medicare Part D) (hereinafter referred to as the “Part D RAC”) to ACLR. The Part D RAC contract incorporated, in its entirety, ACLR’s Performance Work Statement (PWS), which provided audit processes and issues, collection protocols, and appeal processes in their original and unaltered form for the unrestricted review and collection of Part D improper payments. System (DSS) to transmit and receive Part D payment data to ACLR.
2. During the base period of the Part D RAC contract (January 13, 2011- January 12, 2012), ACLR alleges that CMS delayed the issuance of ACLR’s Authorization to Operate (ATO), the transmission of Part D payment data, and various administrative requirements. No contract modifications or offers of equitable relief for increased ACLR delay costs were made by CMS in connection with these supposed delays.
3. Between August and November 2011, CMS and ACLR had discussions to address processes in the PWS. Although ACLR requested modifications of the contract to address what it believed were material changes, its position is that CMS did not concur that a contract modification was required. Instead, CMS began transmitting Part D claims (“payment” or “PDE” data) to ACLR on November 17, 2011.
4. On November 30, 2011, ACLR states that it informed CMS that it had identified improper payments and was going to commence the recovery of improper payments in accordance with the contract. However, per ACLR, it was ordered to cease all efforts pertaining to the issuance of demand letters to plan sponsors.
5. ACLR has calculated hypothetical improper payments, and held in abeyance pending CMS’ earlier direction, to total \$313,808,241. In the current claim, ACLR states that it filed a prior claim on December 14, 2011 seeking recovery of \$662,972.83. That sum purportedly equaled the 2011 delay costs and did not include the sums owed to ACLR pursuant to contractual requirements.

CMS Comment: These allegations are inconsistent with CMS’ records showing that ACLR submitted a request for equitable adjustment as opposed to a claim. ACLR’s request for equitable adjustment was denied because the contract authorizes payment on a contingency fee basis.

6. CMS has issued eleven (11) modifications to ACLR’s contract. These modifications included extensions of the base period, revisions to the contingency fee and revisions to SOW activities, including authorizations to commence special studies on improper payments pertaining to excluded providers and duplicate payments. ACLR’s claim states that CMS eliminated recoveries associated with excluded pharmacists and excluded owners of pharmacies and PY09 duplicate payments after execution of contract modifications requiring same. Additionally, ACLR charges CMS also failed to timely execute contracted deadlines in each of these audits and mandated changes to contracted recovery audit protocols resulting in increased expenses to ACLR.

7. On November 13, 2013 and in accordance with the Part D RAC and utilizing active recovery audit protocols, ACLR prepared and submitted improper payments totaling \$1,050,170, 811 in illegally dispensed and legally recoverable improper payments to CMS. ACLR informed CMS that it intended to commence the immediate recovery of those funds. However, because the methodology had not been reviewed or approved, on November 22, 2013 the CO instructed ACLR to suspend those recovery efforts.
8. On December 31, 2013, CMS executed Contract Modification 000013 (OY1 SOW). The OY1 SOW, which included a formal issue approval and appeals process, replaced the Part D RAC PWS. OAGM and CMS CPI senior management provided direct oversight assurances including assurances that CMS and ACLR now have an executable contract.
9. On March 23, 2014, CMS issued Rule CMS-4159-F, Medicare Program; Contract Year 2015 Policy and Technical Changes to the Medicare Advantage and the Medicare Prescription Drug Benefit Programs (4159F). ACLR believes that this rule included specifics outlined in BAH's BPM dated December 9, 2011 and that it significantly impacted recovery audit activities pertaining to the Part D RAC program.
10. According to ACLR, in 2014, they submitted eight New Audit Review Packages (NAIRP). Each package purportedly outlined ACLR's recovery audit processes and included evidence demonstrating that payments had been made for claims dispensed and/or submitted in violation of federal and state law, regulations, and published CMS guidance. ACLR believes that CMS rejected the majority of these issues because they did not align with plan sponsor guidance.

CMS Comment: The eight NAIRPs that were submitted were rejected by CMS for the following reasons:

- One issue was rejected because the methodology did not take into account the process in which the plan sponsor was notified.
- Another NAIRP was rejected because guidance prevents CMS from doing what was proposed.
- ACLR chose to not follow through with one NAIRP
- A few were rejected because ACLR needed to provide more substantive evidence.

11. ACLR's claim states that during 2014, CMS approved two audit issues associated with PY10-PY12 Duplicate Payments and PY10-PY11 DEA Schedule Refill Errors. However, CMS subsequently rescinded the commencement of recovery audits associated with PY11-PY12 Duplicate Payments. ACLR claims that this decision eliminated \$1.7 million in known PY10-PY11 DEA Schedule Refill Errors. On March 10, 2015, CMS informed ACLR that it intended to terminate the ongoing PY10 Duplicate Payment review. CMS informed ACLR that the DEA scheduled refills could not have PDE records with an incorrect fill number and should not be reported as improper PDE record submissions as long as plan sponsors provide supporting documentation and the supporting documentation is valid IAW the 2014 call letter and under 42CFR 423.505(b)(8) and (9). CMS attempted several times to revise the methodology and work with stakeholders to address the concerns raised with the duplicate payment review methodology. ACLR was to take the revised methodology and use it to perform their review and to prepare the improper payment review package (IPRPs). When ACLR submitted their IPRP it was determined that ACLR did not use the revised methodology, submitted unorganized plan sponsor supporting documentation and did not provide its determination that indicated why PDE records were considered duplicates.
12. In sum, ACLR believes it is entitled to recover because of delays, CMS' supposed failure to follow contractual procedures and changed deadlines

Specifically, per ACLR:

1. CMS breached the Part D RAC with respect to its express obligations to permit ACLR to recover \$313,808,241 in improper payments it identified during the base period of its contract.
2. CMS breached Part D RAC express obligations pertaining to the execution of contracted activities and the timely completion of activities within contracted deadlines.
3. CMS targeted ACLR's contract to implement recovery audit processes and ACLR's Audit Tracking Database when it contracted with BAH and other contractors to implement the same.
4. CMS' implementation of 4159F and its ongoing efforts to "mitigate the impact of the Part D RAC program on plan sponsors" specifically targeted the execution of recovery audit activities by ACLR.
5. CMS breached the Contract with respect to its implied duty of good faith by engaging in a pattern of negotiating equitable relief with ACLR in contract modifications and subsequently and systematically reducing such relief upon modification execution.

6. ACLR reasonably and justifiably relied on CMS assertions, public announcements, and misrepresentations and suffered damages as a result of that reliance.

To compensate for these alleged breaches, ACLR has requested the following specific relief:

1. A determination that ACLR is entitled to \$23,535,618 representing amounts owing from its identification of improper payment amounts during the successful execution of the base period of the Contract.
2. A determination that ACLR is entitled to the amount of \$2,668,553 representing amounts expended, reasonable expectations of profit, and net of amounts already collected arising from ACLR efforts during subsequent modifications of the Contract.
3. A determination, in the event of CMS' pending modification of the PY10 Duplicate Payment audit, that ACLR is entitled to \$2,209,146 representing amounts associated with its successful identification of improper payments related to this issue.
4. The execution of a contract with clearly defined deadlines, processes, and timetables to which CMS will be accountable.
5. A determination that ACLR is entitled to additional amounts representing an equitable adjustment to the Contract for internal corporate expenses related to the preparation and filing of this Claim and amounts for reasonable attorney's fees and related expenses. As of the date of the filing of this claim that sum is \$93,274.
6. A determination that ACLR is entitled to interest on the above amounts from the date of the submission of this claim, in accordance with 41 U.S.C. §611.

The above requested relief amounts to \$28,506,591.

Reference to the Pertinent Contract Terms:

- a. Task order GS-23F-0074W/HHSM-500-2011-00006G is a Firm Fixed Price Contingency fee task order. At time of award the contingency fee was 7.5%. Based on legislation payment shall only be made on amounts recovered. (SEC 1893 (42 U.S.C 1395ddd)(h)(1)(A))
- b. As stated in Task Order section 5 entitled "Task Order Price Summary" "all payments shall be paid only on a contingency basis. The recovery audit contractor will receive the percentage specified below of all amounts collected. The contingency fees shall be paid once CMS collects the Medicare overpayments. The recovery audit contractor shall be paid a percentage of the amount that is collected through their recovery efforts (as outlined in Section 1.1 Improper Payment Review Process of Section J.1, Statement of Work). The recovery audit contractor shall not receive any payments for the identification of the underpayments or overpayments not recovered/collected. The recovery audit contractor shall submit vouchers on a monthly basis (see Attachment 2)

with supporting documentation of the recovery. Once verified, CMS shall pay the voucher pursuant to the prompt payment provisions.”

- c. Statement of Work (SOW) section 2.1.1 New Audit Issue Approval Process (NAIRP) states “the RAC must receive approval from CMS/CPI prior to commencing recovery audit activities. As outlined in *Appendix E, New Issues Submission and Approval Process*, the RAC submits a New Audit Issue Review Package (NAIRP) to the COR. This NAIRP contains a proposed audit issue, samples of PDE records, an outline of the processes utilized to identify improper payments, supporting statutory, regulatory, and administrative memoranda, and an estimate of improper payment amounts owing. Once submitted, the RAC works with CMS/CPI to refine and approve or deny the NAIRP. Once approved the RAC begins recovery audit activities.”
- d. SOW section 2.1.3 Improper Payment Review Package (IPRP) states After the RAC identifies an improper payment, as approved under *Section 2.1.1 New Audit Issue Approval Process*, it compiles an Improper Payment Review Package (IPRP). The IPRP contains the PDE exception reports and the supporting documentation identifying improper payments corresponding to a particular audit issue by contract. A unique ID is assigned to a Package and will be included on and associated with all future tracking reports and letters such as Validation Findings, Notification Letters, Appeal Notifications, Monthly Plan Payment Adjustments, and Invoices. The IPRPs will be unique for each contract, for each year for each audit issue.”
- e. SOW section 2.2 Validation of RAC Audit Findings states CMS/CPI contracts with the Data Validation Contractor to perform a review of the IPRP and to submit an IPRP validation finding. The DVC will have 45 calendar days to complete their review process an extension may be granted to the DVC if the review’s error rate is 25% or more.

The RAC must concur or non-concur with the validation findings submitted by the DVC. Concurred validation findings will continue through the RAC process.

Statement of the Factual Areas of Agreement or Disagreement:

CMS awarded Contract No. GS-23F-0074W/Task Order No. HHSM-500-2011-00006G (Recovery Audit Contractor Services in Support of Medicare Part D) to ACLR on January 13, 2011. The Part D RAC incorporated, in its entirety, ACLR’s Performance Work Statement (PWS), which provided audit processes and issues, collection protocols, and appeal processes for the review and collection of Part D improper payments. The RAC Part D contract has been modified several times. Additionally, the Contracting Officer acknowledges that the process for identifying and recovering improper payments made in the prescription drug benefit program have required negotiations and meetings that may not have been anticipated by ACLR. This is consistent with section 2.1.1 New Audit Issue Approval Process in the Statement of Work of the contract which reserves to CMS the authority to review and approve the audit processes and issues.

Section 5 of the contract, entitled “Task Order Price Summary” ,states:

“All payments shall be paid only on a contingency basis. The recovery audit contractor will receive the percentage specified below of all amounts collected. The contingency fees shall be paid once CMS collects the Medicare overpayments. The recovery audit contractor shall be paid a percentage of the amount that is collected through their recovery efforts (as outlined in Section 1.1 Improper Payment Review Process of Section J.1, Statement of Work). **The recovery audit contractor shall not receive any payments for the identification of the underpayments or overpayments not recovered/collected.** (emphasis supplied). The recovery audit contractor shall submit vouchers on a monthly basis (see Attachment 2) with supporting documentation of the recovery. Once verified, CMS shall pay the voucher pursuant to the prompt payment provisions.”

There are no provisions in the contract allowing CMS to reimburse ACLR’s costs or otherwise pay ACLR for performing audit recovery work for CMS in any manner other than on a contingency fee basis. In the claim and accompanying documents, ALCR has submitted no evidence of collections that would support the payment of a contingency fee. The amounts being requested by ACLR in this claim are completely hypothetical. Since these audit issues were neither developed nor executed, and there were no related collections, there is no way to determine if the audit issues would have been appealed and how the appeal would have been decided. Without documented recoveries, the RAC is not entitled to payment of a contingency fee.

In conclusion, based upon the terms of the task order and applicable federal law, I must deny this claim.

Final Decision

This is the final decision of the Contracting Officer. You may appeal this decision to the agency board of contract appeals. If you decide to appeal, you must, within 90 days from the date you receive this decision, mail or otherwise furnish written notice to the agency board of contract appeals and provide a copy to the Contracting Officer from whose decision this appeal is taken. The notice shall indicate that an appeal is intended, reference this decision, and identify the contract by number.

With regard to appeals to the agency board of contract appeals, you may, solely at your election, proceed under the board’s—

(1) Small claim procedure for claims of \$50,000 or less or, in the case of a small business concern (as defined in the Small Business Act and regulations under that Act), \$150,000 or less; or

(2) Accelerated procedure for claims of \$100,000 or less.

Instead of appealing to the agency board of contract appeals, you may bring an action directly in the United States Court of Federal Claims (except as provided in 41 U.S.C. 7102(d), regarding Maritime Contracts) within 12 months of the date you receive this decision”; and

(vi) Demand for payment prepared in accordance with 32.604 and 32.605 in all cases where the decision results in a finding that the contractor is indebted to the Government.

Thank you,

Nicole Hoey
Contracting Officer

EXHIBIT K

SETTLEMENT EXPENSES PRIOR TO MARCH 2020

ACLR, LLC v. USA
T4C Settlement Charges

Exhibit K
Settlement Fees - Prior to March 2020

1 of 3

Year	Legal Fees	ACLR Fees	Total	Document Location	
				Exhibit	Page(s)
2019	83,990.50	64,948.40	148,938.90	Exhibit K	2/3
2018	181,427.54	379,525.60	560,953.14	Exhibit K	2/3
2017	278,949.34	408,972.70	687,922.04	Exhibit K	2/3
2016	48,187.08	256,923.57	305,110.65	Exhibit K	2/3
2015	24,753.10	89,763.12	114,516.22	Exhibit K	2/3
Totals	617,307.56	1,200,133.39	1,817,440.95		

ACLR, LLC v. USA
T4C Settlement ChargesExhibit K
Legal Fees

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Date	Num	Name	Invoice	Amount	Attorney Adjustments	Net Legal Fees	Document Location	Exhibit	Invoice
12/31/14	2190	David, Brody & Dondershine, LLP	27668	410.00	0.00	410.00	Exhibit H-1	T4C01460	
01/28/15	2204	David, Brody & Dondershine, LLP	27753	410.00	0.00	410.00	Exhibit H-1	T4C01461	
02/10/15	2206	David, Brody & Dondershine, LLP	27843	933.10	0.00	933.10	Exhibit H-1	T4C01462	
03/17/15	2212	David, Brody & Dondershine, LLP	27926	2,257.50	0.00	2,257.50	Exhibit H-1	T4C01463	
04/09/15	2215	David, Brody & Dondershine, LLP	28005	3,728.10	0.00	3,728.10	Exhibit H-1	T4C01465	
05/05/15	2222	David, Brody & Dondershine, LLP	28089	1,969.40	0.00	1,969.40	Exhibit H-1	T4C01467	
06/09/15	2228	David, Brody & Dondershine, LLP	28178	2,184.40	0.00	2,184.40	Exhibit H-1	T4C01469	
07/31/15	2234	David, Brody & Dondershine, LLP	28261	6,161.90	0.00	6,161.90	Exhibit H-1	T4C01471	
08/26/15	2240	David, Brody & Dondershine, LLP	28343	4,601.10	0.00	4,601.10	Exhibit H-1	T4C01473	
09/29/15	2242	David, Brody & Dondershine, LLP	28425	119.60	0.00	119.60	Exhibit H-1	T4C01476	
10/26/15	2246	David, Brody & Dondershine, LLP	28524	1,509.30	0.00	1,509.30	Exhibit H-1	T4C01478	
11/23/15	2249	David, Brody & Dondershine, LLP	28624	2,850.90	-2,850.90	0.00	Exhibit H-1	T4C01480	
12/21/15	2252	David, Brody & Dondershine, LLP	28709	468.70	0.00	468.70	Exhibit H-1	T4C01482	
01/26/16	2254	David, Brody & Dondershine, LLP	28799	503.10	0.00	503.10	Exhibit H-1	T4C01483	
02/24/16	2262	David, Brody & Dondershine, LLP	28893	818.90	0.00	818.90	Exhibit H-1	T4C01484	
03/29/16	2267	David, Brody & Dondershine, LLP	28986	971.80	-971.80	0.00	Exhibit H-1	T4C01485	
04/26/16	2270	David, Brody & Dondershine, LLP	29073	7,426.90	-7,426.90	0.00	Exhibit H-1	T4C01487	
05/24/16	1007	David, Brody & Dondershine, LLP	29176	10,178.60	0.00	10,178.60	Exhibit H-1	T4C01490	
06/21/16	2280	David, Brody & Dondershine, LLP	29261	10,465.65	0.00	10,465.65	Exhibit H-1	T4C01493	
07/26/16	2286	David, Brody & Dondershine, LLP	29349	2,025.18	0.00	2,025.18	Exhibit H-1	T4C01497	
08/29/16	2291	David, Brody & Dondershine, LLP	29445	3,001.40	0.00	3,001.40	Exhibit H-1	T4C01499	
09/26/16	2293	David, Brody & Dondershine, LLP	29519	5,634.80	0.00	5,634.80	Exhibit H-1	T4C01501	
10/11/16	1008	David, Brody & Dondershine, LLP	29611	5,634.76	0.00	5,634.76	Exhibit H-1	T4C01504	
11/30/16	1013	David, Brody & Dondershine, LLP	29708	5,462.60	0.00	5,462.60	Exhibit H-1	T4C01507	
12/20/16	1016	David, Brody & Dondershine, LLP	29784	3,809.80	0.00	3,809.80	Exhibit H-1	T4C01510	
12/31/16	EFT	David, Brody & Dondershine, LLP		652.29	0.00	652.29	Exhibit H-1	T4C01512	
01/24/17	1019	David, Brody & Dondershine, LLP	29863	13,633.58	0.00	13,633.58	Exhibit H-1	T4C01515	
02/17/17	1024	David, Brody & Dondershine, LLP	29934	20,896.65	0.00	20,896.65	Exhibit H-1	T4C01519	
03/28/17	1027	David, Brody & Dondershine, LLP	30015	15,564.98	0.00	15,564.98	Exhibit H-1	T4C01523	
04/19/17	1033	David, Brody & Dondershine, LLP	30096	11,452.75	0.00	11,452.75	Exhibit H-1	T4C01527	
05/25/17	1041	David, Brody & Dondershine, LLP	30193	21,559.03	-487.50	21,071.53	Exhibit H-1	T4C01530	
06/28/17	1045	David, Brody & Dondershine, LLP	30267	21,804.07	-10,253.90	11,550.17	Exhibit H-1	T4C01533	
07/25/17	1047	David, Brody & Dondershine, LLP	30348	23,088.67	-450.00	22,638.67	Exhibit H-1	T4C01536	
08/22/17	1050	David, Brody & Dondershine, LLP	30431	10,883.00	0.00	10,883.00	Exhibit H-1	T4C01539	
09/29/17	1055	David, Brody & Dondershine, LLP	30510	25,647.75	-75.75	25,572.00	Exhibit H-1	T4C01543	
11/30/17	J/E	David, Brody & Dondershine, LLP		836.00	0.00	836.00	Exhibit H-1	Missing	
12/31/17	1066	David, Brody & Dondershine, LLP	30676	29,960.90	0.00	29,960.90	Exhibit H-1	T4C01546	
12/31/17	J/E	David, Brody & Dondershine, LLP	30772/30676/30591	82,518.44	-783.07	81,735.37	Exhibit H-1	T4C01543/T4C01546/T4C01549	
12/31/17	J/E	David, Brody & Dondershine, LLP	30772/30676/30591	15,000.00	-1,846.26	13,153.74	Exhibit H-1	T4C01543/T4C01546/T4C01550	
01/31/18	J/E	David, Brody & Dondershine, LLP		-358.00	0.00	-358.00	Exhibit H-1	Missing	
02/28/18	J/E	David, Brody & Dondershine, LLP	30969	2,601.30	0.00	2,601.30	Exhibit H-1	T4C01552	
03/31/18	J/E	David, Brody & Dondershine, LLP	31054	6,680.25	0.00	6,680.25	Exhibit H-1	T4C01556	
04/30/18	J/E	David, Brody & Dondershine, LLP	31143	31,805.92	0.00	31,805.92	Exhibit H-1	T4C01559	
05/31/18	J/E	David, Brody & Dondershine, LLP	1002/	63,583.07	0.00	63,583.07	Exhibit H-1	Missing	
05/31/18	J/E	David, Brody & Dondershine, LLP	1095	3,355.00	0.00	3,355.00	Exhibit H-1	T4C01563	
07/31/18	J/E	David, Brody & Dondershine, LLP	1187	45,621.00	0.00	45,621.00	Exhibit H-1	T4C01566	
08/20/18	1099	David, Brody & Dondershine, LLP		500.00	0.00	500.00	Exhibit H-1	Missing	
08/21/18	J/E	David, Brody & Dondershine, LLP	1268	25,557.00	0.00	25,557.00	Exhibit H-1	T4C01570	
09/30/18	J/E	David, Brody & Dondershine, LLP	1357	1,857.00	0.00	1,857.00	Exhibit H-1	T4C01574	
11/30/18	J/E	David, Brody & Dondershine, LLP	1443	225.00	0.00	225.00	Exhibit H-1	T4C01577	
01/31/19	J/E	David, Brody & Dondershine, LLP	1619/1702	37,443.00	0.00	37,443.00	Exhibit H-1	T4C01580/T4C01584	
03/26/19	EFT	David, Brody & Dondershine, LLP	1861	1,035.00	0.00	1,035.00	Exhibit H-1	Missing	
07/31/19	J/E	David, Brody & Dondershine, LLP	2236	1,215.00	0.00	1,215.00	Exhibit H-1	T4C01588	
10/21/19	EFT	David, Brody & Dondershine, LLP	2333	24,390.00	0.00	24,390.00	Exhibit H-1	T4C01591	
10/21/19	EFT	David, Brody & Dondershine, LLP	2514	585.00	0.00	585.00	Exhibit H-1	T4C01595	
12/08/19	EFT	David, Brody & Dondershine, LLP	2416	18,652.50	0.00	18,652.50	Exhibit H-1	T4C01695	
01/16/20	EFT	David, Brody & Dondershine, LLP	2782	670.00	0.00	670.00	Exhibit H-1	T4C01602	
Totals				642,453.64	-25,146.08	617,307.56			

ACLR, LLC v. USA
TAC Settlement ChargesExhibit K
ACLR Fees

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2015 Hours: Phase I Settlement Fees													
Last	First	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mucke	Chris	20	60	30	15	15	20	60	10	0	0	50	0
Mucke	Gil	20	40	15	0	25	40	0	0	0	0	0	8
Totals		40	100	45	15	40	60	60	10	0	0	50	8

GSA Rate Schedules: 06/17/14 - 06/16/15; 06/17/15 - 06/16/16													
Last	First	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mucke	Chris	227.23	227.23	227.23	227.23	227.23	227.23	231.33	231.33	231.33	231.33	231.33	231.33
Mucke	Gil	173.12	173.12	173.12	173.12	173.12	173.12	176.24	176.24	176.24	176.24	176.24	176.24

5481

2015 Phase I Settlement Fees GSA Rate Costs													
Last	First	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mucke	Chris	4,543	13,634	6,817	3,408	3,408	4,543	13,880	2,313	0	0	11,567	0
Mucke	Gil	3,462	6,925	2,597	0	4,328	6,925	0	0	0	0	0	1,410
Totals		8,007	20,559	9,414	3,408	7,736	11,469	13,880	2,313	0	0	11,567	1,410

2016 Hours: Phase I Settlement Fees													
Last	First	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mucke	Chris	40	0	35	120	120	45	60	40	115	60	160	80
Mucke	Gil	8	0	15	20	10	10	20	30	80	30	50	20
Totals		48	0	50	140	130	55	80	70	195	90	210	100

GSA Rate Schedules: 06/17/15 - 06/16/16; 06/17/16 - 06/16/17													
Last	First	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mucke	Chris	231.33	231.33	231.33	231.33	231.33	231.33	235.49	235.49	235.49	235.49	235.49	235.49
Mucke	Gil	176.24	176.24	176.24	176.24	176.24	176.24	179.41	179.41	179.41	179.41	179.41	179.41

2016 Phase I Settlement Fees GSA Rate Costs													
Last	First	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mucke	Chris	9,253	0	8,097	27,760	27,760	10,410	14,129	9,420	27,081	14,129	37,678	18,839
Mucke	Gil	1,410	0	2,644	3,525	1,762	1,762	3,588	5,382	14,353	5,382	8,971	3,588
Totals		10,663	0	10,740	31,284	29,522	12,172	17,718	14,802	41,434	19,512	46,649	22,427

2017 Hours: Phase I Settlement Fees													
Last	First	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mucke	Chris	150	150	120	160	10	0	40	160	180	200	80	40
Mucke	Gil	100	120	20	60	0	0	25	60	80	80	20	0
Totals		250	270	140	220	10	0	65	220	260	280	100	40

GSA Rate Schedules: 06/17/16 - 06/16/17; 06/17/17 - 06/16/18													
Last	First	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mucke	Chris	235.49	235.49	235.49	235.49	235.49	235.49	239.73	239.73	239.73	239.73	239.73	239.73
Mucke	Gil	179.41	179.41	179.41	179.41	179.41	179.41	182.64	182.64	182.64	182.64	182.64	182.64

2017 Phase I Settlement Fees GSA Rate Costs													
Last	First	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mucke	Chris	35,324	35,324	28,259	37,678	2,355	0	9,589	38,357	43,151	47,946	19,178	9,589
Mucke	Gil	17,941	21,529	3,588	10,765	0	0	4,566	10,958	14,611	14,611	3,653	0
Totals		53,265	56,853	31,847	48,443	2,355	0	14,155	49,315	57,763	62,557	22,831	9,589

2018 Hours: Phase I Settlement Fees													
Last	First	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mucke	Chris	140	140	140	140	40	120	200	0	0	0	10	120
Mucke	Gil	120	120	120	120	20	80	30	0	0	0	0	80
Totals		260	260	260	260	60	200	230	0	0	0	10	200

GSA Rate Schedules: 06/17/17 - 06/16/18; 06/17/18 - 06/16/19													
Last	First	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mucke	Chris	239.73	239.73	239.73	239.73	239.73	239.73	244.05	244.05	244.05	244.05	244.05	244.05
Mucke	Gil	182.64	182.64	182.64	182.64	182.64	182.64	185.93	185.93	185.93	185.93	185.93	185.93

2018 Phase I Settlement Fees GSA Rate Costs													
Last	First	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mucke	Chris	33,562	33,562	33,562	33,562	9,589	28,768	48,810	0	0	0	2,441	29,286
Mucke	Gil	21,917	21,917	21,917	21,917	3,653	14,611	5,578	0	0	0	0	14,874
Totals		55,479	55,479	55,479	55,479	13,242	43,379	54,388	0	0	0	2,441	44,160

2019 Hours: Phase I Settlement Fees													
Last	First	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mucke	Chris	0	0	0	0	0	0	30	140	0	0	0	0
Mucke	Gil	0	0	0	0	0	0	20	100	0	0	0	0
Totals		0	0	0	0	0	0	50	240	0	0	0	0

GSA Rate Schedules: 06/17/18 - 06/16/19; 06/17/19 - 06/16/20													
Last	First	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mucke	Chris	244.05	244.05	244.05	244.05	244.05	244.05	248.44	248.44	248.44	248.44	248.44	248.44
Mucke	Gil	185.93	185.93	185.93	185.93	185.93	185.93	189.28	189.28	189.28	189.28	189.28	189.28

2019 Phase I Settlement Fees GSA Rate Costs													
Last	First	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mucke	Chris	0	0	0	0	0	0	7,453	34,782	0	0	0	0
Mucke	Gil	0	0	0	0	0	0	3,786	18,928	0	0	0	0
Totals		0	0	0	0	0	0	11,239	53,710	0	0	0	0